

701—9.5(422,423) Time of filing. A notice of lien will be filed after failure of taxpayer to protest the notice of assessment or to pay the full amount of the assessment within the time periods provided by law. In case a return is not timely filed, or is received without a remittance, or an unhonored check is submitted, or in case a jeopardy assessment is made, a lien may be filed at the time the notice of assessment is issued. Notwithstanding a timely protest of the assessment by the taxpayer, a notice of tax lien may be filed if the director has reason to believe that collection of the taxes may be jeopardized by delay.